

## STATEMENT OF PURPOSE

RS28623 / H0252

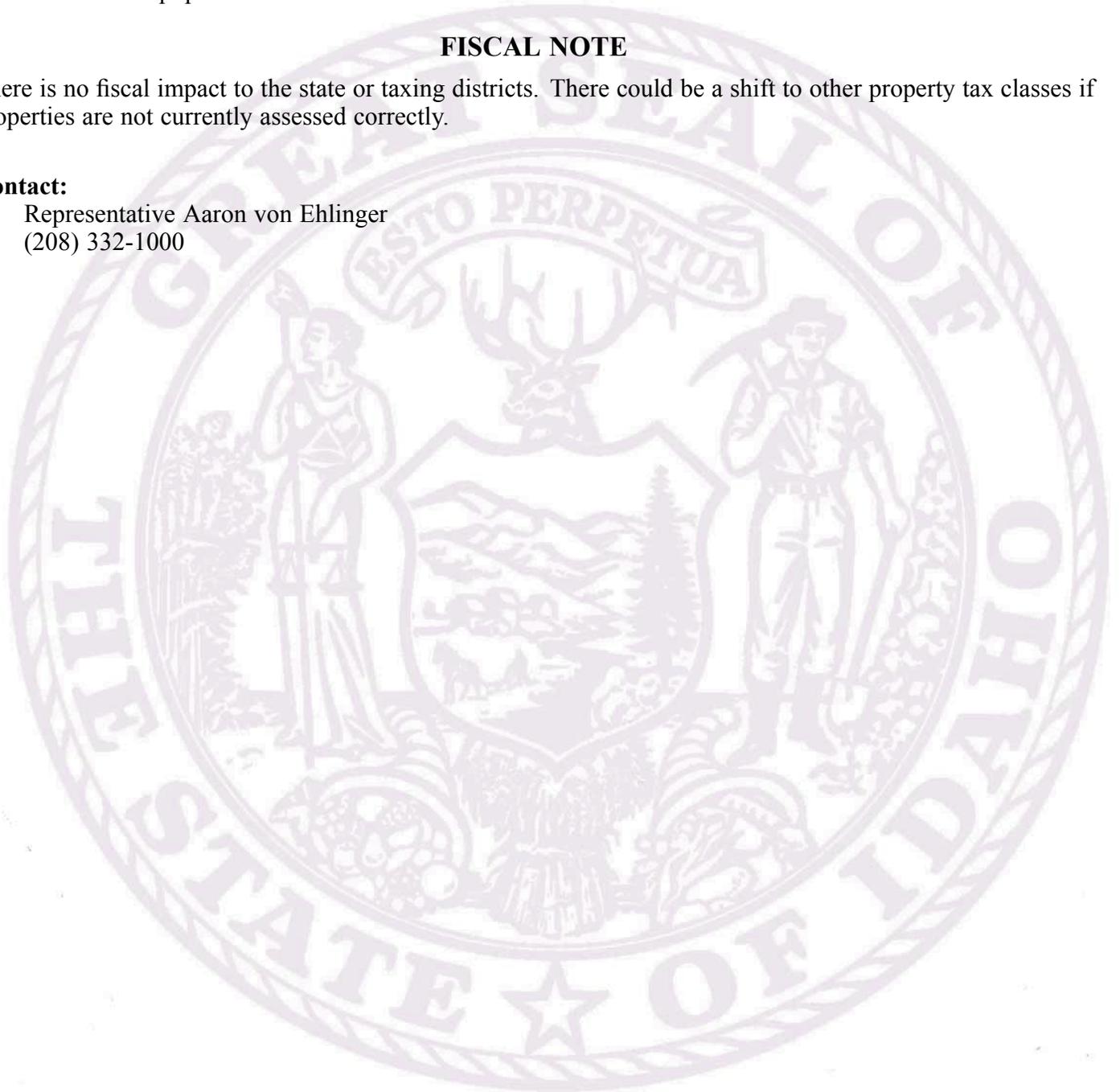
This legislation revises the definition of land actively devoted to agriculture to include pivot corners or land that is used to support the agricultural use of the qualifying property, such as land that is used to store agricultural commodities or equipment.

## FISCAL NOTE

There is no fiscal impact to the state or taxing districts. There could be a shift to other property tax classes if properties are not currently assessed correctly.

### Contact:

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**DISCLAIMER:** This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).